

Client: **A823335 - Varnum Ops D/B/A Fairhaven Rehab & Skilled Nursing**
Engagement: **MDMC 2023 - Fairhaven Rehab & Skilled Nursing Facility**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Worksheet: **M:01 - MCD SNF-CR TB Report**

Account	Description	1st PP-MCD 12/31/2022	UNADJ 12/31/2023	JE Ref #	MCAID JE 12/31/2023	MCAID 12/31/2023
Group : [TB]						
Subgroup : [1]						
Trial Balance						
Balance Sheet						
1084	Fairhaven Payroll - Bankwell	4,231.70	(5,941.71)		0.00	(5,941.71)
1085	Fairhaven Operating - Bankwell	108,131.05	(9,924.15)		0.00	(9,924.15)
1100	Accounts Receivable - In-House	3,286,319.47	2,357,098.58		0.00	2,357,098.58
1101	Accounts Receivable - Ancillary	372,548.12	649,654.34		0.00	649,654.34
1199	Allowance For Doubtful Account	(40,807.96)	(255,411.66)		0.00	(255,411.66)
1231	Intercompany Receivable - Fairhaven fro	340,533.09	1,183,244.03		0.00	1,183,244.03
1235	Intercompany Receivable - Fairhaven fro	452.85	5,451.00		0.00	5,451.00
1300	Prepaid Expenses	43,855.75	23,639.44		0.00	23,639.44
1310	Prepaid Insurance	156,145.08	163,185.40		0.00	163,185.40
1515	Fixed Equipment	816.17	77,765.70		0.00	77,765.70
1525	Moveable Equipment	14,355.72	36,140.20		0.00	36,140.20
1530	Leasehold Improvements	35,899.90	200,550.85		0.00	200,550.85
1535	Minor Equipment	399.66	0.00		0.00	0.00
1560	Capitalized Costs	36,459.61	69,372.34		0.00	69,372.34
1600	Accum. Depreciation	(1,320.77)	(22,950.20)		0.00	(22,950.20)
1640	Accum. Amortization	(642.34)	(5,328.83)		0.00	(5,328.83)
1800	Other Assets	98,170.00	0.00		0.00	0.00
2000	Accounts Payable	(1,684,644.73)	(1,196,927.55)		0.00	(1,196,927.55)
2028	Credit Card Payable - Fairhaven Amex	0.00	(80,664.98)		0.00	(80,664.98)
2100	Employee Expense Payable	51.18	0.00		0.00	0.00
2115	401K Payable	0.00	(1,004.13)		0.00	(1,004.13)
2232	Intercompany Payable - Fairhaven owes	(139,480.28)	(909,252.94)		0.00	(909,252.94)
2290	L&E	0.00	200.00		0.00	200.00
2291	Due To Prior Owner	(3,496.24)	15,643.54		0.00	15,643.54
2292	Due To Realty	(406,951.22)	(520,081.16)		0.00	(520,081.16)
2293	Unknown Deposits	0.00	(105,609.49)		0.00	(105,609.49)
2294.01	Due to/from PHM	(41,384.87)	(41,384.87)		0.00	(41,384.87)
2300	Accrued Expense	(138,844.17)	(602,168.15)		0.00	(602,168.15)
2301	Accrued Bed Tax Expense	(195,239.02)	(67,880.00)		0.00	(67,880.00)
2305	Accrued Payroll	(118,941.76)	(161,172.29)		0.00	(161,172.29)
2315	Accrued Real Estate Taxes	(73,750.00)	(162,250.00)		0.00	(162,250.00)
2335	Accrued PTO	(388,747.85)	(237,747.54)		0.00	(237,747.54)
2505	Line Of Credit	(1,650,000.00)	(150,000.00)		0.00	(150,000.00)
2525	Due To Insurance	0.00	5,304.20		0.00	5,304.20
2530	Due To Prior Owner	(14,001.80)	0.00		0.00	0.00
2536	Due to Related Party	1,212.86	5,045.06		0.00	5,045.06
2800	Retained Earnings	0.00	348,082.49		0.00	348,082.49
Subtotal [1]	Balance Sheet	(398,670.80)	604,677.52		0.00	604,677.52
Subgroup : [2]						
Income Statement						
3110	Inc. Medicaid R&B	(1,454,951.91)	(7,994,016.64)		0.00	(7,994,016.64)
3110.01	Inc. Medicaid R&B - Prior Period Adjustr	2,302.97	(144,376.94)		0.00	(144,376.94)
3111.00	MLTC Revenue	(1,609,809.00)	0.00		0.00	0.00
3118	Inc. Medicaid Other	(106,250.00)	(331,000.00)		0.00	(331,000.00)
3118.01	Inc. Medicaid SUD	(55,150.00)	(720,290.00)		0.00	(720,290.00)
3118.02	Inc. Medicaid MEDT	0.00	(91,400.00)		0.00	(91,400.00)
3118.03	Inc. Medicaid HOMELE	0.00	(23,200.00)		0.00	(23,200.00)
3118.04	Inc. Medicaid MC	0.00	(52,200.00)		0.00	(52,200.00)
3210	Inc. Mgd Medicaid R&B	(188,459.32)	(884,520.73)		0.00	(884,520.73)
3210.01	Inc. Mgd Medicaid R&B - Prior Period Ad	(13,956.85)	53,397.24		0.00	53,397.24
3310	Inc. Mdcr A R&B	(463,429.54)	(1,117,200.95)		0.00	(1,117,200.95)
3310.01	Inc. Mdcr A R&B - Prior Period Adjustme	(535.43)	32,915.29		0.00	32,915.29
3320	Inc. Mdcr A 2% Sequestration	1,870.55	22,586.99		0.00	22,586.99
3360	Inc. Mgd Mdcr R&B	(132,523.56)	(204,793.90)		0.00	(204,793.90)
3360.01	Inc. Mgd Mdcr R&B - Prior Period Adjust	0.00	(96,173.54)		0.00	(96,173.54)
3370	Inc. Mgd Mdcr 2% Sequestration	0.00	(565.64)		0.00	(565.64)
3410	Inc. Hmo R&B	(93,462.00)	(409,315.56)		0.00	(409,315.56)
3410.01	Inc. Hmo R&B - Prior Period Adjustment	0.00	(39,603.29)		0.00	(39,603.29)
3451	Inc. Private R&B	(171,503.50)	(70,254.13)		0.00	(70,254.13)
3451.01	Inc. Private R&B - Prior Period Adjustme	(42,711.92)	(14,338.82)		0.00	(14,338.82)
3510	Inc. Hospice R&B	(136,043.10)	(142,233.50)		0.00	(142,233.50)
3510.01	Inc. Hospice R&B - Prior Period Adjustm	577.66	(14,333.77)		0.00	(14,333.77)
3600	Inc. Medicare B	(137,111.42)	(306,941.82)		0.00	(306,941.82)
3600.01	Inc. Medicare B - Prior Period Adjustmen	(106,480.00)	(32,662.38)		0.00	(32,662.38)
3620	Inc. Medicare B 2% Sequ.	0.00	1,633.88		0.00	1,633.88
3703	Interest Income	(0.02)	(1,054.00)		0.00	(1,054.00)
3705	Medical Records Income	0.00	(20.00)		0.00	(20.00)
3710	Other Income	(69,470.00)	(317,972.75)		0.00	(317,972.75)
3808	Executive Director- Wages	0.00	155,787.23		0.00	155,787.23
3808.01	Executive Director- PTO	0.00	3,659.25		0.00	3,659.25

3808.03	Executive Director- Bonus	0.00	11,140.15	0.00	11,140.15
3808.04	Executive Director- Payroll Taxes	0.00	13,049.88	0.00	13,049.88
3810	Administrator - Wages	68,065.92	64,940.78	0.00	64,940.78
3810.01	Administrator - PTO	6,417.95	24,579.36	0.00	24,579.36
3810.03	Administrator - Bonus	5,000.00	1,228.97	0.00	1,228.97
3810.04	Administrator - Payroll Taxes	6,433.00	6,748.35	0.00	6,748.35
3814	Business Office Manager - Wages	28,273.68	110,144.79	0.00	110,144.79
3814.01	Business Office Manager - PTO	7,031.58	10,075.30	0.00	10,075.30
3814.02	Business Office Manager - OT	0.00	9,416.55	0.00	9,416.55
3814.03	Business Office Manager - Bonus	0.00	3,786.85	0.00	3,786.85
3814.04	Business Office Manager - Payroll Taxes	3,216.56	10,874.34	0.00	10,874.34
3815	HR - Wages	26,001.36	0.00	0.00	0.00
3815.01	HR - PTO	4,717.79	0.00	0.00	0.00
3815.02	HR - OT	816.77	0.00	0.00	0.00
3815.04	HR - Payroll Taxes	2,802.09	0.00	0.00	0.00
3817	Receptionist - Wages	38,626.23	42,303.82	0.00	42,303.82
3817.01	Receptionist - PTO	4,139.27	4,192.69	0.00	4,192.69
3817.02	Receptionist - OT	2,211.76	5,608.80	0.00	5,608.80
3817.03	Receptionist - Bonus	0.00	924.62	0.00	924.62
3817.04	Receptionist - Payroll Taxes	4,469.66	4,250.53	0.00	4,250.53
3820	Cook - Wages	0.00	36,913.84	0.00	36,913.84
3820.01	Cook - PTO	0.00	1,476.06	0.00	1,476.06
3820.02	Cook - OT	0.00	4,143.39	0.00	4,143.39
3820.03	Cook - Bonus	0.00	300.00	0.00	300.00
3820.04	Cook - Payroll Taxes	0.00	4,147.34	0.00	4,147.34
3821	Dietary Aide - Wages	0.00	92,573.31	0.00	92,573.31
3821.01	Dietary Aide - PTO	0.00	4,125.25	0.00	4,125.25
3821.02	Dietary Aide - OT	0.00	8,721.68	0.00	8,721.68
3821.04	Dietary Aide - Payroll Taxes	0.00	10,582.79	0.00	10,582.79
3823	Dietician - Wages	0.00	33,131.50	0.00	33,131.50
3823.01	Dietician - PTO	0.00	2,023.76	0.00	2,023.76
3823.04	Dietician - Payroll Taxes	0.00	3,322.58	0.00	3,322.58
3824	Dining Assistants - Wages	0.00	4,177.71	0.00	4,177.71
3824.01	Dining Assistants - PTO	0.00	487.43	0.00	487.43
3824.04	Dining Assistants - Payroll Taxes	0.00	472.03	0.00	472.03
3840	Maintenance Director - Wages	20,213.10	53,438.90	0.00	53,438.90
3840.01	Maintenance Director - PTO	5,280.90	3,749.06	0.00	3,749.06
3840.02	Maintenance Director - OT	0.00	18.27	0.00	18.27
3840.03	Maintenance Director - Bonus	0.00	400.00	0.00	400.00
3840.04	Maintenance Director - Payroll Taxes	2,339.14	4,693.56	0.00	4,693.56
3841	Maintenance Aide - Wages	30,593.89	55,175.34	0.00	55,175.34
3841.01	Maintenance Aide - PTO	2,116.76	5,872.20	0.00	5,872.20
3841.02	Maintenance Aide - OT	981.67	3,120.24	0.00	3,120.24
3841.03	Maintenance Aide - Bonus	0.00	689.10	0.00	689.10
3841.04	Maintenance Aide - Payroll Taxes	3,269.13	5,196.28	0.00	5,196.28
3853	Physical Therapist - Wages	81,850.09	0.00	0.00	0.00
3853.01	Physical Therapist - PTO	24,085.89	0.00	0.00	0.00
3853.04	Physical Therapist - Payroll Taxes	9,850.76	0.00	0.00	0.00
3854	Physical Therapy Aide - Wages	26,439.91	0.00	0.00	0.00
3854.01	Physical Therapy Aide - PTO	4,428.42	0.00	0.00	0.00
3854.03	Physical Therapy Aide - Bonus	400.00	0.00	0.00	0.00
3854.04	Physical Therapy Aide - Payroll Taxes	3,078.02	0.00	0.00	0.00
3855	Occupational Therapist - Wages	20,184.89	0.00	0.00	0.00
3855.01	Occupational Therapist - PTO	2,989.31	0.00	0.00	0.00
3855.04	Occupational Therapist - Payroll Taxes	2,255.69	0.00	0.00	0.00
3856	Occupational Therapy Aide - Wages	5,050.28	0.00	0.00	0.00
3856.01	Occupational Therapy Aide - PTO	639.36	0.00	0.00	0.00
3856.04	Occupational Therapy Aide - Payroll Taxes	626.20	0.00	0.00	0.00
3857	Speech Therapist - Wages	35,745.89	0.00	0.00	0.00
3857.01	Speech Therapist - PTO	6,276.96	0.00	0.00	0.00
3857.02	Speech Therapist - OT	549.02	0.00	0.00	0.00
3857.03	Speech Therapist - Bonus	200.00	0.00	0.00	0.00
3857.04	Speech Therapist - Payroll Taxes	4,143.70	0.00	0.00	0.00
3858	Social Service Aide - Wages	0.00	3,753.29	0.00	3,753.29
3858.01	Social Service Aide - PTO	0.00	122.86	0.00	122.86
3858.04	Social Service Aide - Payroll Taxes	0.00	394.15	0.00	394.15
3859	Social Services Director - Wages	3,519.20	84,587.51	0.00	84,587.51
3859.01	Social Services Director - PTO	0.00	8,144.10	0.00	8,144.10
3859.03	Social Services Director - Bonus	0.00	686.21	0.00	686.21
3859.04	Social Services Director - Payroll Taxes	370.82	7,405.16	0.00	7,405.16
3860	Activities Aides - Wages	54,569.00	136,263.74	0.00	136,263.74
3860.01	Activities Aides - PTO	7,529.81	14,383.68	0.00	14,383.68
3860.02	Activities Aides - OT	1,108.30	485.64	0.00	485.64
3860.03	Activities Aides - Bonus	100.00	2,139.15	0.00	2,139.15
3860.04	Activities Aides - Payroll Taxes	6,586.94	13,595.98	0.00	13,595.98
3861	Activity Director - Wages	25,823.68	62,738.34	0.00	62,738.34
3861.01	Activity Director - PTO	5,516.15	5,350.45	0.00	5,350.45
3861.03	Activity Director - Bonus	0.00	892.83	0.00	892.83
3861.04	Activity Director - Payroll Taxes	2,942.21	5,854.33	0.00	5,854.33
3863	LPN Unit Manager - Wages	0.00	156,868.54	0.00	156,868.54

3863.01	LPN Unit Manager - PTO	0.00	16,982.01	0.00	16,982.01
3863.02	LPN Unit Manager - OT	0.00	7,773.81	0.00	7,773.81
3863.03	LPN Unit Manager - Bonus	0.00	1,342.00	0.00	1,342.00
3863.04	LPN Unit Manager - Payroll Taxes	0.00	15,586.80	0.00	15,586.80
3865	Admissions - Wages	23,707.96	56,533.13	0.00	56,533.13
3865.01	Admissions - PTO	1,719.11	2,953.46	0.00	2,953.46
3865.03	Admissions - Bonus	0.00	2,314.60	0.00	2,314.60
3865.04	Admissions - Payroll Taxes	2,322.22	4,855.96	0.00	4,855.96
3868	MDS/LNAC Coordinator- Wages	14,504.00	5,681.25	0.00	5,681.25
3868.01	MDS/LNAC Coordinator- PTO	6,835.50	0.00	0.00	0.00
3868.04	MDS/LNAC Coordinator- Payroll Taxes	2,099.69	571.96	0.00	571.96
3870	CNA - Wages	505,433.73	1,487,347.30	0.00	1,487,347.30
3870.01	CNA - PTO	44,982.53	112,248.90	0.00	112,248.90
3870.02	CNA - OT	214,742.90	328,931.86	0.00	328,931.86
3870.03	CNA - Bonus	16,450.00	18,651.17	0.00	18,651.17
3870.04	CNA - Payroll Taxes	74,477.98	165,547.00	0.00	165,547.00
3871	LPN - Wages	344,473.07	1,287,665.26	0.00	1,287,665.26
3871.01	LPN - PTO	50,567.48	82,364.28	0.00	82,364.28
3871.02	LPN - OT	80,372.63	211,762.71	0.00	211,762.71
3871.03	LPN - Bonus	10,100.00	11,684.23	0.00	11,684.23
3871.04	LPN - Payroll Taxes	43,394.97	136,621.69	0.00	136,621.69
3872	RN - Wages	182,424.02	554,638.52	0.00	554,638.52
3872.01	RN - PTO	21,326.38	50,122.71	0.00	50,122.71
3872.02	RN - OT	15,118.51	45,471.69	0.00	45,471.69
3872.03	RN - Bonus	4,700.00	18,930.37	0.00	18,930.37
3872.04	RN - Payroll Taxes	20,387.67	53,815.46	0.00	53,815.46
3877	DON - Wages	58,036.28	137,546.91	0.00	137,546.91
3877.01	DON - PTO	8,287.09	17,618.47	0.00	17,618.47
3877.03	DON - Bonus	1,815.01	2,876.01	0.00	2,876.01
3877.04	DON - Payroll Taxes	5,933.82	13,294.25	0.00	13,294.25
3878	ADON - Wages	20,949.63	87,323.36	0.00	87,323.36
3878.01	ADON - PTO	6,940.67	10,385.48	0.00	10,385.48
3878.02	ADON - OT	1,095.00	1,443.75	0.00	1,443.75
3878.03	ADON - Bonus	900.00	1,710.00	0.00	1,710.00
3878.04	ADON - Payroll Taxes	2,759.09	7,676.76	0.00	7,676.76
3881	MDS/RNAC Coordinator - Wages	7,377.75	82,107.14	0.00	82,107.14
3881.01	MDS/RNAC Coordinator - PTO	153.75	6,093.43	0.00	6,093.43
3881.02	MDS/RNAC Coordinator - OT	0.00	472.53	0.00	472.53
3881.03	MDS/RNAC Coordinator - Bonus	0.00	1,470.00	0.00	1,470.00
3881.04	MDS/RNAC Coordinator - Payroll Taxes	814.75	7,464.15	0.00	7,464.15
3884	Staffing Coordinator - Wages	21,127.57	74,449.81	0.00	74,449.81
3884.01	Staffing Coordinator - PTO	4,818.84	8,479.17	0.00	8,479.17
3884.02	Staffing Coordinator - OT	4,084.02	1,550.61	0.00	1,550.61
3884.03	Staffing Coordinator - Bonus	400.00	1,118.00	0.00	1,118.00
3884.04	Staffing Coordinator - Payroll Taxes	2,983.28	7,745.10	0.00	7,745.10
4101	Medical Supplies - PPD	0.00	449.75	0.00	449.75
4102	Medical Supplies - Non PPD	57,944.39	146,297.30	0.00	146,297.30
4104	Nursing Minor Equipment	0.00	4,143.21	0.00	4,143.21
4106	Nursing Purch Services	0.00	98,966.29	0.00	98,966.29
4109	Nursing Agency - RN	258,775.70	139,786.16	0.00	139,786.16
4110	Nursing Agency - LPN	165,884.15	130,665.55	0.00	130,665.55
4114	Enteral Feeding	511.16	155.10	0.00	155.10
4115	Lab Fees	5,327.88	24,913.91	0.00	24,913.91
4120	Bariatric Equipment Rental	2,276.50	0.00	0.00	0.00
4121	Nursing Equipment Rental	0.00	16,272.51	0.00	16,272.51
4123	Oxygen Equipment Rental	17,976.99	42,351.86	0.00	42,351.86
4141	Legend Drugs	34,973.25	56,718.59	0.00	56,718.59
4146	Non Legend Drugs/Otc	16,707.59	70,153.77	0.00	70,153.77
4147	Pharmacy Fees	0.00	(220.55)	0.00	(220.55)
4150	Patient Transport	1,575.00	6,988.25	0.00	6,988.25
4151	Consolidated Billing - Medicare	74.00	2,917.17	0.00	2,917.17
4155	X-Ray (Radiology)	3,880.19	6,738.46	0.00	6,738.46
5101	Activities Supplies	1,005.82	1,243.33	0.00	1,243.33
5102	Activities Fees	100.68	0.00	0.00	0.00
5103	Activities Purchase Services	180.00	380.00	0.00	380.00
5210	Therapy Supplies	56.23	3,164.55	0.00	3,164.55
5212	Therapy Minor Equipment	0.00	448.95	0.00	448.95
5213	Therapy Fees	14,850.00	0.00	0.00	0.00
5217	PT Contracted Services	9,778.40	168,562.86	0.00	168,562.86
5219	OT Contracted Services	12,290.96	178,151.05	0.00	178,151.05
5221	ST Contracted Services	13,080.62	51,893.40	0.00	51,893.40
5252	Social Services Purchase Services	28,022.50	2,400.00	0.00	2,400.00
5301	Medical Records Supplies	546.45	546.44	0.00	546.44
5350	Medical Records Fees	(67.70)	0.00	0.00	0.00
5352	Medical Director Fees	15,000.00	42,086.76	0.00	42,086.76
6110	Dietary Supplies	0.00	2,359.16	0.00	2,359.16
6115	Food	12,094.93	36,399.60	0.00	36,399.60
6120	Dietary Supplements	1,149.10	14,175.33	0.00	14,175.33
6125	Dietary Equipment	0.00	500.00	0.00	500.00
6130	Dietician Fee	2,400.00	4,525.13	0.00	4,525.13

6135	Dietary Purchase Services	62,138.00	1,920.33	0.00	1,920.33
6140	Dietary Contracted Services	311,955.71	776,306.46	0.00	776,306.46
6205	Maintenance Supplies	10,003.39	15,186.31	0.00	15,186.31
6210	Maintenance Minor Equipment	0.00	399.66	0.00	399.66
6220	Maintenance Purchase Services	5,778.28	29,141.66	0.00	29,141.66
6225	Maintenance Contracted Services	5,614.90	20,177.88	0.00	20,177.88
6230	Exterminator	3,344.45	5,134.95	0.00	5,134.95
6231	Lawn/Snow Care	14,310.00	46,050.00	0.00	46,050.00
6235	Garbage Removal	22,186.40	13,963.25	0.00	13,963.25
6240	Electric	76,363.84	138,692.95	0.00	138,692.95
6245	Gas	17,763.93	51,592.59	0.00	51,592.59
6250	Water	8,600.72	92,654.00	0.00	92,654.00
6301	Housekeeping Supplies	5,061.29	1,089.42	0.00	1,089.42
6304	Housekeeping Contracted Services	182,809.00	467,059.21	0.00	467,059.21
6306	Laundry Supplies	0.00	850.08	0.00	850.08
6309	Laundry Contracted Services	17,872.00	0.00	0.00	0.00
7001	Office Supplies	11,116.36	27,077.34	0.00	27,077.34
7002	Office Equipment	320.00	747.08	0.00	747.08
7004	Office Purchase Services	1,801.87	7,734.12	0.00	7,734.12
7005	Office Contracted Services	2,744.87	9,846.98	0.00	9,846.98
7006	IT Support	2,982.85	7,789.86	0.00	7,789.86
7007	Software	40,401.34	101,716.13	0.00	101,716.13
7010	Accounting Fee	5,833.35	29,181.69	0.00	29,181.69
7011	Legal Fees	1,055.00	22,259.83	0.00	22,259.83
7012	Consultant	0.00	2,000.00	0.00	2,000.00
7013	Professional Fees	1,022.42	1,382.14	0.00	1,382.14
7014	Bank Charges	1,247.46	5,005.38	0.00	5,005.38
7015	Interest	19,308.31	86,650.12	0.00	86,650.12
7016	Penalties	0.00	76,259.92	0.00	76,259.92
7017	Late Fees	81.90	0.00	0.00	0.00
7018	Bad Debt Expense	40,807.96	118,871.19	0.00	118,871.19
7021	TV & Internet	20,563.16	23,745.75	0.00	23,745.75
7022	Telephone	3,641.53	7,032.71	0.00	7,032.71
7023	Mail Postage	978.17	1,324.00	0.00	1,324.00
7024	Printing & Duplicat	23.76	0.00	0.00	0.00
7025	Licenses, Permits & Fees	4,003.33	2,604.99	0.00	2,604.99
7026	Dues	0.00	11,525.40	0.00	11,525.40
7027	Subscriptions	1,179.26	4,564.57	0.00	4,564.57
7030	Management Fees	230,493.35	636,736.25	0.00	636,736.25
7031	Advertising & Marketing	1,030.00	2,867.32	0.00	2,867.32
7032	Placement & Recruitment	5,897.10	57,463.44	0.00	57,463.44
7035	Insurance	2,085.40	6,727.71	0.00	6,727.71
7037	GI & PI Insurance	54,968.50	123,369.48	0.00	123,369.48
7038	Property Insurance	11,288.75	35,482.06	0.00	35,482.06
7039	EPLI Insurance	7,156.25	17,175.00	0.00	17,175.00
7043	Travel	5,912.89	6,064.15	0.00	6,064.15
7055	Credit Card Processing Fee	1,124.86	13,549.06	0.00	13,549.06
8100	Rent	296,875.00	712,500.00	0.00	712,500.00
8200	Equipment Rental	10,878.08	11,673.47	0.00	11,673.47
8300	Real Estate Tax	73,750.00	146,816.37	0.00	146,816.37
8810	Depreciation Expense	1,320.77	21,629.43	0.00	21,629.43
8820	Amortization Expense	642.34	4,686.49	0.00	4,686.49
9100	Employee Benefits	85.59	(448.82)	0.00	(448.82)
9105	Employee Appreciation	173.89	3,421.14	0.00	3,421.14
9121	Pension 401(K)	0.00	1,750.00	0.00	1,750.00
9130	Health Insurance	71,534.32	164,378.15	0.00	164,378.15
9135	Dental Insurance	6,386.52	14,137.88	0.00	14,137.88
9140	Workers Comp	39,901.40	81,983.04	0.00	81,983.04
9160	Payroll Fees	4,216.15	10,181.00	0.00	10,181.00
9275	Revenue Assessment Tax	332,240.82	282,890.08	0.00	282,890.08
Subtotal [2]	Income Statement	398,670.80	(604,677.52)	0.00	(604,677.52)
Total [TB]	Trial Balance	0.00	0.00	0.00	0.00
NET (INCOME) LOSS		0.00	0.00	0.00	0.00
Sum of Account Groups		0.00	0.00	0.00	0.00

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Client: **A823335 - Varnum Ops D/B/A Fairhaven Rehab & Skilled Nursing**
Engagement: **MDMC 2023 - Fairhaven Rehab & Skilled Nursing Faciltiy**
Period Ending: **12/31/2023**
Trial Balance: **T-01 - Master TB**
Workpaper: **T:02 - MCD SNF-CR Groupings**

Account	Description	MCAID 12/31/2023	1st PP-MCD 12/31/2022
Group : [S6L1.5C1] Payer Accounts Receivable			
Subgroup : [S6L1.5C1]A/R Mass Medicaid Non Managed Care			
1100	Accounts Receivable - In-House	2,357,098.58	3,286,319.47
1101	Accounts Receivable - Ancillary	649,654.34	372,548.12
Subtotal [S6L1.5C1F] A/R Mass Medicaid Non Managed Care		3,006,752.92	3,658,867.59
Total [S6L1.5C1] Payer Accounts Receivable		3,006,752.92	3,658,867.59
Group : [S6L1.6C1] Less Reserve for Bad Debts			
Subgroup : None			
1199	Allowance For Doubtful Account	(255,411.66)	(40,807.96)
Subtotal : None		(255,411.66)	(40,807.96)
Total [S6L1.6C1] Less Reserve for Bad Debts		(255,411.66)	(40,807.96)
Group : [S6L1.8C1] Receivable from Affiliates/Related Parties			
Subgroup : None			
1231	Intercompany Receivable - Fairhaven fro	1,183,244.03	340,533.09
1235	Intercompany Receivable - Fairhaven fro	5,451.00	452.85
Subtotal : None		1,188,695.03	340,985.94
Total [S6L1.8C1] Receivable from Affiliates/Related Part		1,188,695.03	340,985.94
Group : [S6L1.11C1] Other Receivables			
Subgroup : None			
2291	Due To Prior Owner	15,643.54	(3,496.24)
2525	Due To Insurance	5,304.20	0.00
Subtotal : None		20,947.74	(3,496.24)
Total [S6L1.11C1] Other Receivables		20,947.74	(3,496.24)
Group : [S6L1.13C1] Prepaid Insurance			
Subgroup : None			
1310	Prepaid Insurance	163,185.40	156,145.08
Subtotal : None		163,185.40	156,145.08
Total [S6L1.13C1] Prepaid Insurance		163,185.40	156,145.08
Group : [S6L1.15C1] Other Prepaid Expenses			
Subgroup : None			
1300	Prepaid Expenses	23,639.44	43,855.75
Subtotal : None		23,639.44	43,855.75
Total [S6L1.15C1] Other Prepaid Expenses		23,639.44	43,855.75
Group : [S6L1.17C1] Other Current Assets			
Subgroup : None			
1560	Capitalized Costs	69,372.34	36,459.61
1640	Accum. Amortization	(5,328.83)	(642.34)
1800	Other Assets	0.00	98,170.00
Subtotal : None		64,043.51	133,987.27
Total [S6L1.17C1] Other Current Assets		64,043.51	133,987.27
Group : [S6L2.3C1] Improvements - Cost			
Subgroup : [S6L2.3C1]Leasehold Improvements			
1530	Leasehold Improvements	200,550.85	35,899.90
Subtotal [S6L2.3C1B] Leasehold Improvements		200,550.85	35,899.90
Total [S6L2.3C1] Improvements - Cost		200,550.85	35,899.90
Group : [S6L2.4C1] Equipment			
Subgroup : [S6L2.4C1]Equipment Cost			
1515	Fixed Equipment	77,765.70	816.17
1525	Moveable Equipment	36,140.20	14,355.72
1535	Minor Equipment	0.00	399.66
Subtotal [S6L2.4C1A] Equipment Cost		113,905.90	15,571.55
Subgroup : [S6L2.4C1A/D Equipment			
1600	Accum. Depreciation	(22,050.00)	(4,330.77)

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